

New Markets Tax Credit Transfer Form

Return to:

Louisiana Department of Revenue Post Processing Services Division P. O. Box 66362 Baton Rouge, LA 70896-6362

Date of Notification

PLR#	Initial Credit Allowance Date	
Original Investor	Louisiana Revenue Account ID Number:	
Transferor	Louisiana Revenue Account ID Number:	
Transferee	Louisiana Revenue Account ID Number:	
Applicable Credit Allowance Date:	Transferor original balance from ACAD:	\$
Amount previously sold by Transferor from ACAD:	\$ Amount previously claimed by Transferor from ACAD:	\$
Purchase Price:	\$ Amount being transferred:	\$
Date of Sale/Transfer:	Balance after transfer:	\$
Nature of sale (Equity interest or current credits):		

IMPORTANT

- 1. The PLR number is the Private Letter Ruling Number that was issued to the original investor in their original private letter ruling. The PLR number **MUST** be provided on this form and the Initial Credit Allowance Date indicated.
- 2. This form must be submitted to the Department of Revenue within thirty days of the sale or transfer. This form should be accompanied by a letter of explanation.
- 3. If a sale or transfer is for credits covering more than one allowance date, a separate form must be submitted for each allowance date

Notice: All credits earned from qualified equity investments made on or after April 1, 2008, can only be claimed on tax returns that are due after December 31, 2008. Therefore, credits earned after April 1, 2008, may not be applied against outstanding tax liabilities with return due dates prior to 2009.